Impounded Documents.

READ—

Correspondence ending with letter No. C: R. 15 and 16—23-24, dated the 26th October 1923, from the Commissioner of Stamps in Mysore, forwarding with enclosures copies of letters received from the Deputy Commissioners and District Registrars of the Shimoga, Hassan, Mysore, Kolar and Kadur Districts, in the matter of simplifying the procedure regarding the recovery of duty and penalty on impounded documents.

ORDER No. FL. 4943-52—ST. 4-23-7, DATED 4TH MAY 1925.

The present procedure relating to impounded documents is somewhat cumbersome often leading to the loss of impounded documents during transmission from one office to another and in other cases entailing much delay in adjudicating proper stamp duty on documents impounded and collecting the same from the party concerned. With a view to simplify the procedure the Stamp Commissioner was requested in this office letter No. Fl. 828—St. 4-23-2, dated the 3rd August 1923, to submit proposals in consultation with the Deputy Commissioners of Districts and he has accordingly submitted their views in the matter.

2. On a careful consideration of the several proposals for the simplification of the procedure in regard to impounded documents, Government consider that the following procedure suggested by Mr. A. V. Ramanathan, may be adopted in future:—

(1) On receipt of the impounded document, the duty and penalty may be adjudged at once as far as possible. Whenever the executant's examination is necessary to elucidate any doubtful point or to produce some previous documents, a notice may be sent to him and he be examined and duty and penalty adjudged thereafter.

(2) On such adjudication an intimation should be sent direct *by post* to the party from whom the impounded document was taken stating that the deficient duty and the penalty adjudged should be paid to the local taluk treasury before a date to be prescribed (generally about three months time may be given) and the receipted challan sent to the Sub-Division Office concerned for the document being certified and returned to the impounding officer. Simultaneously with the issue of this notice by post direct to the party, an order should be sent to the Amildar of the Taluk concerned to accept payment of the amount on production and report it to the Sub-Division Officer.

(3) As soon as the receipted challan from the party or the report of receipt from the Amildar is received the Sub-Division Officer should certify and return the document to the impounding officer.

(4) If the party does not pay the amount adjudged within the time prescribed, the Amildar should be directed to recover the dues by coercive process.

3. All Assistant Commissioners in charge of Sub-Divisions who have been empowered in Notification No. R. 13541—St. 23-18-13, dated the 2nd June 1921, to exercise certain powers of the Deputy Commissioners under Sections 16, 18, 31, 32, 38, 39, 40, 41, 42, 48, 49, 52, 56, 61 and 73 of the Stamp Regulation may be instructed to adopt the procedure prescribed above in dealing with impounded documents coming within their jurisdiction. It is not considered desirable at present to entrust Sub-Registrars with the duty of adjudicating deficiently stamped documents.

B. NAGAPPA,
Secretary to Government,
Revenue Department (in charge).